

Message Text

UNCLASSIFIED

PAGE 01 TEHRAN 05253 141208Z
ACTION XMB-04

INFO OCT-01 NEA-10 ISO-00 EB-07 /022 W
-----141209Z 061875 /50

R 141124Z JUN 77
FM AMEMBASSY TEHRAN
TO SECSTATE WASHDC 3054

UNCLAS TEHRAN 5253

E.O.11652: N/A
TAGS: BPRO, EFIN, IR
SUBJ: IRANIAN PUBLIC ACCOUNTANTS AND AUDITING
FIRMS

REF: STATE 135058

1. EMBASSY, IN RESPONSE TO REFTEL, IS PROVIDING THE NAMES OF AUDITING INSTITUTIONS APPROVED BY THE TEHRAN STOCK EXCHANGE; IT INCLUDES BOROUMAND AND CO., SUBJECT OF REFTEL. THE STOCK EXCHANGE HAS EVALUATED THESE FIRMS AND ACCREDITED THEM FOR USE BY FIRMS LISTED ON THE EXCHANGE. WHILE EMBASSY OF COURSE CANNOT ASSOCIATE ITSELF WITH LIST, LIST IS THE ONLY OFFICIAL ONE REFLECTING LOCAL EVALUATION.

2. AUDITING INSTITUTIONS APPROVED BY THE TEHRAN STOCK EXCHANGE ARE THE FOLLOWING 12: (1) DAGHIGH; (2) AMIN; (3) COOPERS AND LYBRAND; (4) WHINNEY MURRAY; (5) PEAT, MARWICK & MITCHELL; (6) RAZDAR; (7) PARS; (8) PUYA; (9) ARTHUR YOUNG & CO.; (10) ARTHUR ANDERSON & CO.; (11) BOROUMAND & CO.; AND (12) KHOBREH AUDITING AND MANAGEMENT SERVICES.

3. EMBASSY IS SUBMITTING UNDER AIRGRAM THIS LISTING WITH ADDRESSES AND TELEPHONE NUMBERS.
SULLIVAN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: ACCOUNTING, BUSINESS FIRMS, AUDITS
Control Number: n/a
Copy: SINGLE
Sent Date: 14-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977TEHRAN05253
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770211-1106
Format: TEL
From: TEHRAN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770657/aaaabxuy.tel
Line Count: 47
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: b66e147d-c288-dd11-92da-001cc4696bcc
Office: ACTION XMB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 STATE 135058
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 27-Oct-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2151229
Secure: OPEN
Status: NATIVE
Subject: IRANIAN PUBLIC ACCOUNTANTS AND AUDITING FIRMS
TAGS: BPRO, EFIN, BBAK, IR
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/b66e147d-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
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22 May 2009
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